

2024/5 Budget - Smokecraft		PERIOD 4		PERIOD 4	
		4/1/2024	4/28/2024	3/31/2025	4/27/2025
Start Date: 05/27/2024					
End Date: 05/25/2025					
LY Start: 05/29/2023					
LY End: 05/26/2024					
Gross Sales		2024 Actual	% of Sales	2025 Budget	% of Sales
<b>5100</b>	Food Sales	\$ 115,655.59	84.57%	\$ 131,174.26	84.46%
<b>5180</b>	NA Beverage	\$ 2,111.25	1.54%	\$ 2,394.54	1.54%
<b>Total Food Sales</b>		<b>\$ 117,766.84</b>	<b>86.11%</b>	<b>\$ 133,568.80</b>	<b>86.00%</b>
<b>5210</b>	Liquor Sales	\$ 10,211.00	7.47%	\$ 13,569.50	8.74%
<b>5220</b>	Wine Sales	\$ 1,775.98	1.30%	\$ 2,360.12	1.52%
<b>5230</b>	Bottled Beer Sales	\$ 769.75	0.56%	\$ 1,022.93	0.66%
<b>5240</b>	Draft Beer Sales	\$ 6,235.00	4.56%	\$ 8,285.75	5.33%
<b>Total Beverage Sales</b>		<b>\$ 18,991.73</b>	<b>13.89%</b>	<b>\$ 25,238.29</b>	<b>16.25%</b>
<b>Gross F&amp;B Sales</b>		<b>\$ 136,758.57</b>	<b>101.26%</b>	<b>\$ 158,807.09</b>	<b>102.25%</b>
Deductions					
<b>5110</b>	Goodwill Comps	\$ 1,474.03	1.09%	\$ 854.22	0.55%
<b>5120</b>	Guest Recovery Comps	\$ 215.60	0.16%	\$ 465.94	0.30%
<b>5131</b>	50% Employee Discounts	\$ 503.20	0.37%	\$ 698.91	0.45%
<b>5132</b>	Manager Meal Discounts	\$ 500.90	0.37%	\$ 543.59	0.35%
<b>5150</b>	Discounts Marketing	\$ 102.75	0.08%	\$ 543.59	0.35%
<b>5250</b>	Goodwill Bar Comps	\$ 193.00	0.14%	\$ 388.28	0.25%
<b>Total Deductions</b>		<b>\$ 2,989.48</b>	<b>2.21%</b>	<b>\$ 3,494.53</b>	<b>2.25%</b>
Other Income and Expense					
<b>5300</b>	Sundry Sales	\$ 125.00	0.09%	\$ -	0.00%
<b>5910</b>	Service Charge Revenue - Catering	\$ 1,160.31	0.86%	\$ -	0.00%
<b>Total Other Income and Expense</b>		<b>\$ 1,285.31</b>	<b>0.95%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Net Sales</b>		<b>\$ 135,054.40</b>	<b>100.00%</b>	<b>\$ 155,312.56</b>	<b>100.00%</b>
Food Costs					
<b>6110</b>	Meat Cost	\$ 16,531.58	14.04%	\$ 19,501.05	14.60%
<b>6120</b>	Poultry Cost	\$ 3,394.20	2.88%	\$ 3,472.79	2.60%
<b>6130</b>	Seafood Cost	\$ 461.93	0.39%	\$ 667.84	0.50%
<b>6140</b>	Dairy Cost	\$ 5,010.34	4.25%	\$ 5,342.75	4.00%
<b>6150</b>	Produce Cost	\$ 3,740.16	3.18%	\$ 4,274.20	3.20%
<b>6160</b>	Bakery Cost	\$ 1,793.38	1.52%	\$ 1,869.96	1.40%
<b>6170</b>	Grocery Cost	\$ 7,721.13	6.56%	\$ 8,281.27	6.20%
<b>6180</b>	NA Beverage	\$ 732.83	0.62%	\$ 667.84	0.50%
<b>Total Food Cost</b>		<b>\$ 39,385.55</b>	<b>33.44%</b>	<b>\$ 44,077.70</b>	<b>33.00%</b>

Beverage Costs					
6210	Liquor Cost	\$ 2,087.83	11.11%	\$ 2,641.74	10.47%
6220	Wine Cost	\$ 374.07	1.99%	\$ 473.31	1.88%
6230	Bottled Beer Cost	\$ 200.48	1.07%	\$ 253.67	1.01%
6240	Draft Beer Cost	\$ 1,326.90	7.06%	\$ 1,678.93	6.65%
<b>Total Bev Cost</b>		<b>\$ 3,989.28</b>	<b>21.22%</b>	<b>\$ 5,047.66</b>	<b>20.00%</b>
<b>Total F&amp;B Costs</b>		<b>\$ 43,374.83</b>	<b>32.12%</b>	<b>\$ 49,125.36</b>	<b>31.63%</b>
<b>Gross Profit</b>		<b>\$ 91,679.57</b>	<b>67.88%</b>	<b>\$ 106,187.20</b>	<b>68.37%</b>
Payroll Costs					
6310	Management Salaries	\$ 14,624.97	10.83%	\$ 14,740.38	9.49%
6311	Direct Labor - FOH	\$ 3,781.25	2.80%	\$ 3,882.81	2.50%
6312	Overtime Labor - FOH	\$ -	0.00%	\$ -	0.00%
6313	Training Labor	\$ 456.72	0.34%	\$ 232.97	0.15%
6314	Direct Labor - BOH	\$ 23,535.74	17.43%	\$ 26,403.14	17.00%
6315	Overtime Labor - BOH	\$ 112.59	0.08%	\$ -	0.00%
<b>Total Labor</b>		<b>\$ 42,511.27</b>	<b>31.48%</b>	<b>\$ 45,259.30</b>	<b>29.14%</b>
6510	Payroll Taxes	\$ 4,764.06	3.53%	\$ 5,824.22	3.75%
6530	Vacation Pay	\$ -	0.00%	\$ -	0.00%
6540	Parking	\$ 100.00	0.07%	\$ 200.00	0.13%
6550	Uniform Allowance	\$ -	0.00%	\$ -	0.00%
6560	Continuing Education	\$ -	0.00%	\$ -	0.00%
6570	Group Insurance	\$ 390.80	0.29%	\$ 600.00	0.39%
6580	Workers Compensation	\$ 445.08	0.33%	\$ 510.00	0.33%
6610	Other Benefits	\$ -	0.00%	\$ -	0.00%
6615	Payroll Processing Fees	\$ 251.00	0.19%	\$ 300.00	0.25%
<b>Total Payroll Expenses</b>		<b>\$ 5,950.94</b>	<b>4.41%</b>	<b>\$ 7,434.22</b>	<b>4.79%</b>
<b>Total Payroll Costs</b>		<b>\$ 48,462.21</b>	<b>35.88%</b>	<b>\$ 52,693.52</b>	<b>33.93%</b>
Controllable Expenses					
6500	3rd Party Delivery Expense	\$ 5,003.48	3.70%	\$ 4,659.38	3.00%
6710	Operating Lease/Rentals-Kitchen/Bar	\$ 428.10	0.32%	\$ 550.00	0.35%
6740	Security	\$ -	0.00%	\$ -	0.00%
6750	Trash Removal	\$ 150.00	0.11%	\$ -	0.00%
6790	Other Contracted Services	\$ 300.00	0.22%	\$ 300.00	0.19%
7010	Register Over/Short	\$ 2,523.58	1.87%	\$ -	0.00%
7010	China/Glassware/Silverware	\$ 668.10	0.49%	\$ 621.25	0.40%
7040	Cleaning Supplies	\$ 317.49	0.24%	\$ 310.63	0.20%
7045	Dish Chemicals	\$ 146.08	0.11%	\$ 465.94	0.30%
7050	Decorations	\$ -	0.00%	\$ -	0.00%
7060	Linens	\$ 1,217.28	0.90%	\$ 1,164.84	0.75%
7080	New Menus/Printing	\$ -	0.00%	\$ -	0.00%
7090	Menu/Guest Check/POS Supplies	\$ -	0.00%	\$ -	0.00%
7105	To Go Supplies	\$ 2,438.30	1.81%	\$ 2,640.31	1.70%
7106	Catering Supplies	\$ 526.56	0.39%	\$ 621.25	0.40%
7110	Operating Supplies F&B	\$ 1,121.94	0.83%	\$ 1,553.13	1.00%

7120	Uniforms	\$ -	0.00%	\$ -	0.00%
7470	Live Entertainment	\$ -	0.00%	\$ -	0.00%
	<b>Total Controllable Expenses</b>	<b>\$ 14,840.91</b>	<b>10.99%</b>	<b>\$ 12,886.72</b>	<b>8.30%</b>
	<b>General &amp; Administrative</b>				
7190	Other Contracted Services-Admin	\$ 1,046.79	0.78%	\$ 1,500.00	0.97%
7195	Accounting Services	\$ 7,750.00	5.74%	\$ 8,000.00	5.15%
7220	Bank Charges & Fees	\$ 273.02	0.20%	\$ 15.00	0.01%
7230	Licenses & Permits	\$ 1,260.65	0.93%	\$ 600.00	0.39%
7250	Credit Card Commissions	\$ 3,805.36	2.82%	\$ 3,494.53	2.25%
7256	Employment Ads	\$ 45.00	0.03%	\$ 90.00	0.06%
7270	Dues & Subscriptions	\$ 46.95	0.03%	\$ 50.00	0.03%
7285	Key Man/General Liability Insurance	\$ 1,119.59	0.83%	\$ 1,275.00	0.82%
7290	Legal & Professional Services	\$ 15,000.00	11.11%	\$ -	0.00%
7320	Office Supplies & Postage	\$ 67.18	0.05%	\$ 155.31	0.10%
7350	Telephone/Internet/Cable	\$ 650.05	0.48%	\$ 650.00	0.42%
7360	Travel	\$ 137.75	0.10%	\$ 125.00	0.08%
7370	Meals & Entertainment	\$ -	0.00%	\$ -	0.00%
	<b>Total General &amp; Administrative</b>	<b>\$ 31,202.34</b>	<b>23.10%</b>	<b>\$ 15,954.85</b>	<b>10.27%</b>
	<b>Advertising &amp; Promotion</b>				
7400	Local Charitable Donations	\$ -	0.00%	\$ -	0.00%
7430	Local Advertising & Promotion	\$ -	0.00%	\$ -	0.00%
7435	Advertising & Marketing	\$ 214.20		\$ 500.00	0.32%
7460	Special Promotions	\$ -	0.00%	\$ -	0.00%
	<b>Total Advertising &amp; Promotion</b>	<b>\$ 214.20</b>	<b>0.16%</b>	<b>\$ 500.00</b>	<b>0.32%</b>
	<b>Repairs &amp; Maintenance</b>				
7500	Repairs & Maintenance	\$ 29.65	0.02%	\$ 1,553.13	1.00%
7620	R&M HVAC & Refrigeration	\$ 1,012.74	0.75%	\$ -	0.00%
7630	R&M - Plumbing	\$ 41.27	0.03%	\$ -	0.00%
7640	R&M - Electric	\$ -	0.00%	\$ -	0.00%
7650	R&M - Exterior/Structure	\$ 65.69	0.05%	\$ -	0.00%
7660	R&M - POS Systems	\$ -	0.00%	\$ -	0.00%
7695	Cleaning Service	\$ 4,375.00	3.24%	\$ 3,680.00	2.37%
7710	MC-HVAC & Refrigeration	\$ -	0.00%	\$ 625.00	0.40%
7720	MC-Other Equipment	\$ 2,026.50	1.50%	\$ 255.00	0.16%
7750	Pest Control	\$ 107.39	0.08%	\$ 85.00	0.05%
7785	Carpet/Rug/Floor Cleaning	\$ -	0.00%	\$ -	0.00%
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 7,658.24</b>	<b>5.67%</b>	<b>\$ 6,198.13</b>	<b>3.99%</b>
	<b>Utilities</b>				
7810	Electricity	\$ 2,438.67	1.81%	\$ 2,329.69	1.50%
7820	Natural Gas	\$ 799.62	0.59%	\$ 931.88	0.60%
7830	Water & Sewer	\$ 473.00	0.35%	\$ 465.94	0.30%
7840	Firewood	\$ -	0.00%	\$ 750.00	0.48%
	<b>Total Utilities</b>	<b>\$ 3,711.29</b>	<b>2.75%</b>	<b>\$ 4,477.50</b>	<b>2.88%</b>
	<b>Total Operating Expenses</b>	<b>\$ 57,626.98</b>	<b>42.67%</b>	<b>\$ 40,017.20</b>	<b>25.77%</b>

<b>Other Income (Expenses)</b>					
<b>5500</b>	Door Revenue	\$ -	0.00%	\$ -	0.00%
<b>5800</b>	Commission Income	\$ -	0.00%	\$ -	0.00%
	<b>Total Other Income</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Operating Income Before Bonus</b>	<b>\$ (14,409.62)</b>	<b>-10.67%</b>	<b>\$ 13,476.48</b>	<b>8.68%</b>
<b>6455</b>	Management Bonuses	\$ -	0.00%	\$ -	0.00%
	<b>Restaurant Operating Income</b>	<b>\$ (14,409.62)</b>	<b>-10.67%</b>	<b>\$ 13,476.48</b>	<b>8.68%</b>
<b>Facility Expenses</b>					
<b>8010</b>	Rents	\$ 28,412.47	21.04%	\$ 12,730.64	8.20%
<b>8015</b>	Common Area Maintenance	\$ 2,203.99	1.63%	\$ 2,315.00	1.49%
<b>8020</b>	Property Insurance	\$ 132.65	0.10%	\$ 132.00	0.08%
<b>8030</b>	Property Taxes	\$ 2,535.83	1.88%	\$ 3,671.46	2.36%
	<b>Total Facility Expenses</b>	<b>\$ 33,284.94</b>	<b>24.65%</b>	<b>\$ 18,849.10</b>	<b>12.14%</b>
	<b>Restaurant EBDIT</b>	<b>\$ (47,694.56)</b>	<b>-35.32%</b>	<b>\$ (5,372.62)</b>	<b>-3.46%</b>